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1925

Department of ~~Customs~~ Excise

OFFICE Comm^r

STATION Chepauk

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Dated 18-9-25

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21 SEP 1925.

(SUBJECT.)

Inspection — mangalore and Cochin warehouses — A.C.D.'s notes — orders passed

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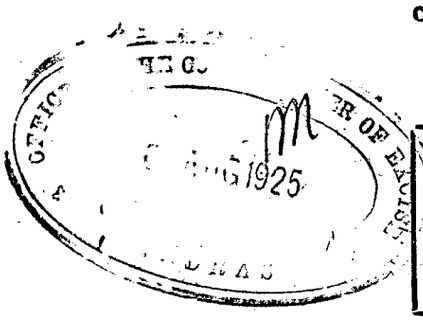
C.F. 31.

EXCISE DEPARTMENT.



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I no. 454 Distillery Dated 29th JULY 192..

From -(Name) A. E. Ramsbotham, Esquire,
(Designation) Assistant Commissioner for Distille
(Address) Chepauk, M a d r a ,

To The Secretary to
The Commissioner of Excise.

Sir,

N/a

* Inspection - Mangalore and Udipi Warehouses - Reported.

I inspected the places noted in the margin on the dates mentioned against each and the following are worthy of notice. My visit

1. Mangalore Warehouse 15th to 18th June 1925.
2. Udipi Warehouse 19th to 22nd forenoon.

to the Mangalore Warehouse was special, to look into the following among other matters:-

(i) Suspected manipulation of wastage figures in March '25 as reported by the Messrs. Parry & Co.,

(ii) Contre-temps on the part of the warehouse officer in excluding the company's local agent from the warehouse for a short period in April '25.

(iii) Deciding the question of quarters for the warehouse officer.

(iv) The question of allowing Underbond consignments of O. P. Casks enroute to Udipi to be kept for safe custody in the Mangalore Warehouse for a day or two pending shipment.

2. MANGALORE WAREHOUSE. (i) Stock of liquor was taken on 15-6-25 and found to be 4633.2 against the book balance of 4631.6 proof gallons resulting in an excess of 1.6 proof gallons which calls for no remarks. The excess bulk in Vat, however, requires that dips be read more carefully

carefully than apparently is the case.

(ii) Plant & Premises.

(a) The hook-fastenings of the rods securing the locking arrangement of the turn-cocks of the spirit charging pipe of Vats Nos. 5 and 6 are defective as personally pointed out and they were ordered to be rectified and fixed similar to that of Vat No. 3.

(b) The spirit pump has a screw-top which can be removed without much difficulty and such liquor as is left in it after pumping can be easily drawn off. To provide against this danger the pump should be enclosed in a box capable of being secured with an Abkari Lock. In this connection it is suggested that the drain in which the spirit pipe line connecting Store-vats with the spirit pump lies may be made slightly broader and cemented

(c) The spirit pipe line is defective in more than one respect. The drop in the level of the pipe line in its course from Vat to Vat is not uniform and continuous. There is a slight rise in level between vats Nos. 1 and 2 and again between numbers 3 and 4. From Vat No.4 to Vat No. 6 the level is steadily rising instead of falling. This defect in the pipe line gives room for accumulation of liquor at various stages which in turn causes erratic wastages or excesses in the transactions of vats, the wastage or excess as the case may be, depending on the vat in which the transaction is conducted and the nature of the previous transaction for which the pipe line was used. Another defect in the spirit pipe system is that in the entire main-pipe line there is only one stop-cock which is between Store Vat No.3 and Issue Vat No.4. Stop cocks for each Vat are provided in the respective branch pipes of main line near the T. joints. I consider it necessary

that

The well should be periodically cleaned when the water level falls sufficiently low. To keep the water pure and clean the Inspector suggested that the well be kept exclusively for the use of the warehouse. This is not possible as the neighbours enjoy a right which they cannot be deprived of unless the whole property is exclusively bought up by Messrs. Parry & Co., The water is good except during the summer when the water level falls considerably and then it has a slightly brackish taste. This does not affect reduction operations however as was proved by analysis of the water in the laboratory. During my inspection I found the water at the surface to be clear while the water drawn through the pump was found to be slightly cloudy, due apparently to the pipe end being too close to the bottom of the well, and to the fine silt lying at the bottom being stirred up during the operation of pumping.

(k) The water tank installed in the warehouse is small having a capacity of only 303.5 gallons and it has to be filled three times in the case of reduction operations of vats 4 and 6. The tank might with advantage be replaced by a larger one or a second tank of similar capacity may be installed along-side the present tank.

(l) The wall separating the warehouse from the dwelling house next it might be provided with a coping of broken glass in chunam for half its length to prevent people getting on to the wall and thence to the roof of the warehouse. The wall was put up as a protection against fire accident as the room next to the warehouse and close to it was being used as a kitchen, by the occupants of the dwelling house.

(m) I noticed during the testing of liquor for stock taking that the liquor was cloudy and rather dirty. This was not surprising considering that the vats had

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not been cleaned for over a year and more. I took the opportunity as vats 4 and 6 became empty and prior to fresh transfer of liquor to them for reduction to have the vats cleaned. I used from 30 to 40 gallons of water for the purpose for each vat. The operation of cleaning occupied half an hour for each vat. The cleaning resulted in the clear water used for the purpose coming out from the discharge cocks absolutely filthy. I caught some of this water in bottles and found that even after two days there were very fine suspended impurities which would not settle down to the bottom. I impressed on the warehouse officer and the management the necessity for keeping vats (particularly issue vats) clean and having them periodically cleaned. The liquor transferred and reduced after vats were cleaned was found to be much clearer than the liquor tested at stock-taking. There seems to be an erroneous impression that if vats are cleaned with water the strong spirit pumped into them subsequently is apt to show a large fall in strength which in turn will affect the reduction wastage. In view of the fact that the cleaning of vats will arise twice or thrice in a year at the most and that it takes about half an hour to clean a large vat there is not sufficient time for the wood to absorb such quantity of water as may tend to lower the strength of apirit to any appreciable extent as is ordinarily feared. This is conformed by the transfer and reduction operation I carried out in Vat 4 after cleaning it out which brought about a resultant strength of 35.3 U.P. and a wastage of 0.2 per cent only as against the permissible limit of 1%.

(iii) (a) Accounts for weeks ending 7-11-24, 22-3-25 and 7-5-25 were checked. Instructions in para 192 (1) of the Distillery Manual in regard to the attesting of alterations in registers are not properly complied with. The attention of the warehouse officer has been drawn to same.

Regarding Telescoping & reducing operations

(iii) (b) D. 8 a. Register. A grave irregularity was found committed by Sub-Inspector (now acting Assistant Inspector and Distillery Officer, Renigunta) M.R.Ry., N.S.Ramaswami Ayyangar in carrying out a reduction operation in Vat 5 on 16-3-25. The Vat had been regauged in December '24 to a height of 45.3 inches against the original gauging of 46.3 inches in 1922. The full regauged capacity of the Vat was 524 gallons against 538 gallons of the original gauging. The regauged capacity of the Vat is painted in bold figures on the Vat itself. In the reduction operation of 16-3-25 the Sub-Inspector used 273.1 bulk gallons of liquor and added 262.0 gallons of water with the result that the total quantity of water and spirit (535.1 gallons) put into the Vat exceeded the full gauged capacity (524.0 B.gallons) of the Vat by 11.1 bulk gallons.

The procedure was irregular. Again on 17-3-25 when the officer gauged and proved the vat after reduction be found more liquor in it than the gauged capacity of the vat but merely noted the quantity in terms of the full capacity of the vat that is to say, dip as 45.3 and bulk as 524.0 gallons. In accordance with the instructions laid down in B.P. Abkari No.157 D Abkari dated 1.2-04 (para 4) the surplus quantity should have been drained away and brought into account. This I find, however, has not been embodied in the text of the Distillery Manual (printed in 1911) or in a correction slip and hence the officer appears to have been at a loss as to the procedure to be adopted and merely noted the liquor found at time of gauge and proof as equivalent to the full gauged capacity of the Vat - (524 gallons) , though as a matter of fact there was more liquor in the vat. I understand that

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he informed the warehouse clerk that this would adjust itself in the plus wastage which would accrue on issues being made from the Vat. The officer was relieved on 19-3-25 on transfer to Renigunta as Acting Distillery Officer and had no opportunity to see how the wastage worked out. His successor, M.R.Ry., S.Nambisen conducted issues from the vat on 19 and 20-3-25. The Vat became empty on the latter date with an issue wastage of + 2.1 proof. Ordinarily there should be a minus wastage. This clearly shows that some 3 gallons of 35 U.P. at least were not taken into account at time of gauge and proof on 17-3-25. From the foregoing it is seen that the officer M.R.Ry., N.S.Ramaswami Ayyangar was (i) wrong in conducting a reduction in a vessel beyond its gauged contents; (ii) was guilty of a grave indiscretion in failing to bring into account the excess liquor found in the Vat at the time of gauging and proving the reduction; (iii) that by his failure to act as mentioned in (ii) supra he entered incorrect figures in the concerned Registers and (iv) thereby showed an incorrect or higher reduction wastage than was actually the case which benefitted the warehouse keepers at the expenee of Government. In his explanation (copy annexed) he states that on account of a miscalculation in working out the proof gallonage of grogged water used in the reduction operation the mistake arose which he regrets and begs to be excused. The Mangalore Warehouse was the officer's first independent charge after his training at Nellikuppam and it is recommended that he may be let off with a censure and warned to be more careful in future. The Warehouse-keeper also has to bear his share of responsibility in the matter. The written statement of the clerk who conjointly conducted the transaction has been obtained and is being separately dealt with by me. His explanation is that the mistake arose to his

p 28 cf.

be made correctly as referred to infra and the consignment is verified by both weighment as well as by bung measurement, the difference in the verified bulk quantities cask-war should be about 0.1. This would give a difference of 2.4 for 24 casks. The question naturally arises what is the probable cause for this difference of (8.1) bulk gallons: I am of opinion that the incomplete filling of casks at the Distillery is the chief cause and this in turn contributes to a plus wastage in vatting. As per rules casks should be issued full. In practice I am inclined, to think that at times, there is some space left which may hold between quarter to half a gallon and even more; e.g., when a vat contains much liquor the pressure through the discharge cock is such that when the cask is being filled the man operating at the cock seeing the liquor well up towards the bung is apt to think that the cask is full when it is really not. The bung shive is then driven in over the bung hole and the cask is taken away for weighment. The contents for the weight found are then ascertained and the capacity noted on the head of the cask. The ~~xxx~~ coursing officer attending to issues, it must be noted is at his table some distance away from the issue vat and it will not be possible for him to leave his table each time a cask is filled and before the ~~xxxxx~~ bung-shive is driven in to see whether the cask is really full or not. The warehouse clerk is generally near the weighing machine. It is the man operating at the cock that generally gives the sign to the cooper to close the bung and when issues are heavy as is usually the case at Nellikuppam it can well be imagined that the whole anxiety of the man operating the cock is to get through work quickly. The result is that a cask filled incompletely and with a capacity incorrectly noted leaves the Distillery for destination. ~~Xxx~~ Calculations for bung measurement

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are based on the capacity of the cask as ~~noted~~ marked on the head of the cask and noted in D.16 permit. When therefore, calculations are made on a capacity other than the true capacity a corresponding variation must arise which results in excesses in the vatting. e.g., capacity as noted in D.16 and marked on head of cask 52.5 gallons.

True capacity --	:	53.1 "
Wet inches on verification--		25.6 "
Dry inches on verification--		26.9 "
Result--Verified bulk for 52.5 capacity		--51.9 "
Verified bulk for 53.1 capacity		52.5 "

In a case like this other things being in order, the result of vatting will give an excess of 0.6 bulk gallons.

(iv) Another factor to be considered in verification by bung measurement is the shape of the casks themselves as also whether they have staves of uniform thickness or otherwide. The process of verification by weighment reverses the process of issue by weighment. The tare taken at issue represents the weight of practically a dry cask while that taken at verification includes the weight of some spirit absorbed by the wood of the cask which is subsequently abstracted by grogging operations. Again a differences in scales may give rise to small differences in the weights of casks. If there is a lack of vatting space casks verified by bung measurement may be held over for being vatted after reverification. In the case of verification ~~xxxxxx~~ by weighment no verification can be attempted till vatting space is available. This will necessarily mean ~~again~~ a gain to the company in transit wastage at the expense of storage wastage and a corresponding loss to revenue. From these considerations I do not advocate any ~~departure~~ departure from the existing method of verification by bung measurement.

~~(v)~~ The transit wastage found by me was normal except in the case of 2 casks (Nos.267 and 278) dealt with more

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in detail in sub para (6) infra. I found nothing abnormal in the transit wastages ascertained at this warehouse. The concrete instance quoted by the company of a + 0.1 wastage for the warehouse for the whole of March 25 has been fully explained by the warehouse officer and the Inspector and I am perfectly satisfied that the suspicion of the Calicut agent that the wastage figures of this warehouse are manipulated at the expense of transit wastages. is absolutely without foundation and that the conduct of the officers is entirely above board. My conclusions are that the plus wastages in vatting and transfer are mainly due (1) to defective filling of casks at the Nellikuppam Distillery and to incorrect ~~xxxxxxx~~ capacities being shown against them in consequence. ~~and~~ (2) to a defective pipe line in the warehouse which allows liquor to accumulate in it as already stated in sub para (2) above, and (3) to the absence of stop cocks just after the T. joint connections of pipe line to prevent liquor travelling beyond the vat for which it is intended. Messrs. Parry & Co., will be informed accordingly, and the attention of the Distillery Officer is being drawn to item (1) supra Of course it was rather unfortunate that in the same month (March) Mr. Ramaswami Ayyangar should have made the mistake he did in conducting a reduction in Vat 5 (Please see 2-~~xiii~~ (iii) (b) supra) which gave colour to the suspicion that wastages were being manipulated. The warehouse clerk who is ~~xxx~~ equally responsible for the mistake and is looking ~~xxx~~ after the Company's interests appears to have brought the matter quietly to the notice of his employers with a view to save his own face at the expense of the Warehouse Officer and did not, I learnt during my enquiry, inform the Inspector of the occurrence during his inspection of the Warehouse which took place not long after. This officer however, found a large minus wastage in the

reduction

reduction operation and brought it to notice and the matter was under investigation.

(iv) The verification of the underbond consignments referred to in para iv (3) supra disclosed heavy excess wastage in casks Nos.267 and 278 of 14.4 and 4.5 proof gallons respectively. Cask No.278 was leaking at both heads along the grooves. In the case of cask No.267 it was noticed on examination that the stave nearly opposite the bung hole was badly cracked across its centre and caused heavy leakage. There were no spiles found. The warehouse clerk did not bring the matter either to my notice or to the notice of the warehouse officer. I observed while moving up and down in the warehouse during the course of transactions a small group near a cask in the verandah outside and talking in low tones and on going into the verandah found that the cooper was busy filling in a crack in the centre of a stave, with strips of gunny. Enquiring further I learnt that the cask had been taken delivery of at the good shed in the same condition (leaky state) and brought away to the warehouse along with the other casks. Duty to be paid on the excess wastage at Rs.21--14--0 per P.gallon amounts to Rs.413-7-0 and the Distillery officer, Nellikuppam will be directed to report whether the duty has since been collected.

(v) (a) Vat No.2 is overdue for regauging and should be regauged at the earliest opportunity. (b) Vat No.5 was ragauged by the Excise Inspector on 4-12-24 to a capacity of 524.0 gallons against its original capacity of 538.0 gallons. The large difference of 14 gallons between the original gauging and the regauging and the mistake made by M.R.Ry., N.S.Ramaswami Ayyangar in conducting a reduction operation and the addition of three tenths in the regauged tables by the present incumbent led me to suspect the accuracy of the gauging of the vessel. I therefore regauged the vessel and found the capacity to be 523.0 against 524.0 obtained by

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the Inspector on regauging on 4-12-24. The tables were ordered to be retabulated with reference to the rules on regauging laid down in the Distillery Manual. The larger capacity of 538.0 found on original gauging in 1922 is due to an incorrect drip having been taken, 0.4 against 1.2 found in December '24.

(vi) The instruments of the Warehouse Officer were tested with the standard ones and found correct. The instruments and test glasses should be kept cleaner.

(vii) Stationery, Stores and printed forms. Checked and found correct. One D. 34(a) Register issued from stock on 12-2-25 by Sub-Inspector Mr. A.K.K. Menon was omitted to be entered at the time. The number on the key of abkari lock No.789 is indistinct and should be repunched. The entries in the Lock register should be rewritten in the numerical order of lock numbers.

(viii) Officers Quarters. The question of providing suitable quarters for the officer attached to this warehouse has been a vexed one for the past year. The present situation arose thro' Sub-Inspector (now acting Assistant Inspector and Distillery Officer, Chowghat) M.R.Ry., M. Narayanan Nambisan bringing to notice the inconvenience he was put to in a house which had been occupied by his predecessor, and which had been taken up by Messrs. Parry & Co., on a lease after the approval of the then Warehouse Officer (M.R.Ry., K.Unni Nair) the Inspector, Southern Distillery Circle (M.R.Ry., O.S.K. Sarma) and the local manager of the company. In this connection it would not be out of place to mention that this is not one of the 2 houses selected by the Inspector, Mangalore and approved of by the Board to be taken by Messrs. Parry & Co., for occupation by the Warehouse officer but a house selected by the then local manager of the Company in consultation with the then warehouse Officer (M.R.Ry., K.Unni Nair) and the then Inspector (Southern Distillery Circle, (M.R.Ry., O.S.K. Sarma). The latter's explanation which I obtained in the course of my investi-

investigation of this subject was that of the two houses selected, the owner of one was not willing to let it and the other did not satisfy the condition of being within half a mile radius of the Warehouse and so he came to select the present house. I have inspected the house and find it fairly commodious for an officer of the status of a Warehouse Officer. There are drawbacks in the matter of surroundings and water supply in summer, (a well is shared in common with the neighbours and practically runs dry), and the house has no compound wall. The unsuitableness of the house for occupation raised by the Sub-Inspector (now acting Assistant Inspector) Mr. Mr. Nambiar has since formed the subject of much correspondence between Messrs. Parry & Co., the Inspector, the local Revenue Officers and myself and was also personally discussed with the company's representatives at Madras on a couple of occasions and continues to be a knotty question in view of the fact that the warehouse officer has to reside close to the warehouse (within a radius of half a mile) on account of the previous warehouse having been burnt down by fire in May 1922 resulting in the loss of a large quantity of spirit (2964.2 p.gallons) which had to be written off the accounts as special wastage.

4/11-12 (X)

The company, it is learnt, are not prepared to purchase land and build quarters thereon for the Warehouse Officer, as immediately enquiries are started prices are inflated and become too prohibitive for consideration. The rents of houses in Mangalore are high and are further raised, it is learnt, immediately it is known that a house is being negotiated for by Messrs. Parry & Co., The Company suggest therefore that if any house is to be taken on a lease that the lease be executed in the name of the warehouse officer and that they will pay the rent to him in excess of Rs.6/- subject to a maximum of Rs. 14/. Incidentally it is remarked by them (letter dated 1st April 1925) "that for Rs.20/- a month the Warehouse Officer could have an unlimited choice of houses in Mangalore without any necessity for the execution of a lease."

lease. If this is really so, there should be no real difficulty in their getting another house for the warehouse officer. The Inspector in his report dated 21st May 1925 points out however that there are no houses within the radius specified for rent and those available are quite unfit for occupation of an officer.

As the Warehouse Officers may be liable to transfer at any time, it is inexpedient for them to execute leases. The present incumbent is satisfied, (in the absence of any other house being available), with the house he is now occupying (some improvements have been made to it I understand since the time of Mr. Nambiar's occupation,). The lease for the house expired in May and has not been renewed, but the owner has permitted the present incumbent to continue occupation. The next incumbent may not however care to live in it, (Mr. Kunhi Menon who succeeded Mr. Nambiar said that he would consider it a punishment to compel an officer to live in the quarters), and the same story of house-hunting will have to be repeated.

The warehouse is an important one for the South Canara District and has been established here to meet the convenience of the contract suppliers. In view of the destruction of fire in May 1922 of the old Warehouse it is essential that the officer in charge live as close as possible to the Warehouse. Prior to the present house being taken up for the Warehouse Officer he lived in a building next to the Warehouse which the company now use as their office. He was directed to vacate it for the purpose. Houses in the vicinity of the Warehouse cannot be had for low rents. Under rule 21 of the Distillery and Warehouse rules the company have to provide quarters for the Warehouse Officer. In lieu of providing quarters it is up to them to lease a house for the officer and take the maximum rent of Rs. 6/- payable by him, or allow the

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officer

officer to secure a suitable house for himself and pay the differential rent as is done in some instances. The latter couse the Company agree to, but the difficulty is that the Warehouse is built in one corner of the town. Suitable houses are not to be had in that locality. Unless the question is definitely decided now, it is likely to crop up every now and again. I suggest therefore for the approval of the Commissioner that Messrs. Parry & Co., be requested either (1) to construct quarters for the warehouse officer at an early date in the vicinity of the warehouse, or (2) if unable to construct quarters to hand back for occupation by the warehouse officer the building in which they have located their office; or (3) if for any reason they find themselves unable at present to do either of the above, that they secure a suitable house on a permanent or long lease after it has been approved of by the A. C. D. or (4) pending their being able to take action in respect of any of the 3 alternatives supra to allow the Warehouse officer to select a house for himself and pay him such differential rent in excess of Rs. 6/- as may be decided to be fair considering rents in the locality and subject to the formal approval of the A. C. D. that is to say if the rent of the house is say Rs. 21/- the Company to pay Rs. 21 — Rs. 6/- or Rs. 15/- to the warehouse officer.

The company are willing to pay not more than Rs. 14/- as differential house rent. As matters stand it is difficult to fix a maximum amount which the Company may be asked to pay in the shape of differential house rent. From enquiries made, I think however that if Rs. 25/- be fixed as the maximum house rent which the warehouse officer can be allowed to pay there will be no difficulty for him to secure a house in close proximity to the warehouse. This means, that the company should pay a differential house rent not exceeding (Rs. 22 -- 6) or Rs. 19/-. This last suggestion appears to be the only practical solution to the question in the light of existing conditions.

(ix) A contretemps on the part of the warehouse officer in prohibiting for a short period in April the local agent of the company from entering the warehouse was also brought to my notice. The officer found that for no reason whatever, the agent was spying on his actions in the warehouse during the timeof issues and verification of O.P. consignments. As he considered that this was a reflection on his integrity, he forbade the agent entering the warehouse for that set purpose (namely spying on him). The Inspector supported the warehouse officer's action. On receipt of the reference, I immediately directed the warehouse officer to cancel his orders. Meantime, Messrs. Parry & Co., protested against the action of the officer. During the inspection I enquired into this matter also, and from a statement taken from the local agent, it is clear that Messrs. Parry & Co., were under a misapprehension that the agent had been totally prohibited from entering the warehouse, whereas, he was not so prohibited and the prohibition so far as the warehouse officer meant it to be understood and was as a matter of fact understood by the local agent himself related only to his spying on the warehouse officer during transactions —(when there was an authorised clerk of the company present in the warehouse supervising transactions)—and thus lowering him in the eyes of the menial staff and the public who resorted to the warehouse by making them suppose that the bonafides of the officer were suspected. I might ~~xxxx~~ mention here that the best of good will exists between the warehouse officer and the agent as observed by me. I have personally censured the officer however for passing orders on his own responsibility, instead of first referring the matter to the Circle Inspector and obtaining his orders and/as he has expressed regret for his hasty/and indiscreet/act, no further action is called for. Messrs. Parry & Co., will be informed ~~xxxx~~ separately

separately of the result of my enquiry into the matter.

(x) Udipi Underbond consignments.

Messrs. Parry & Co., have written in saying that it is at times necessary to detain the O.P. casks of underbond consignments enroute to Udipi warehouse for a day or two at Mangalore pending the boating arrangements &o Udipi and request permission may be given them to store the O.P. casks in such cases in the Mangalore warehouse. The casks are railed from Nellikuppam to Mangalore and thence shipped by boat and conveyed by sea to Malpe port and thence carted for a small distance to Udipi. It happens sometimes that the tindal of a boat engaged disappoints, or that no boat is available, and the casks here to be on the open wharf for a day or two pending shipment. With such a large amount of revenue involved it does not appear expedient that these casks should be left to lie on the open so long as they are liable to be tampered with by boatmen, coolies and others. I met the Customs Inspector Mangalore and enquired of him whether it would not be possible to store these casks in the Export godowns of the Custom House pending shipment and collect godown rent from the company. He said, that he would be only too glad to oblige but that there was absolutely no space in the godowns during the season which could be set apart for the purpose. In the circumstances I am granting permission subject to approval of the Commissioner for the O.P. casks to be kept for safe custody in the warehouse for a day or two pending shipment, provided (a) that the grouped room is empty at the time the Udipi Underbond consignment arrives and is available for storing the casks therein; (b) that no underbond consignment of the Mangalore warehouse is about to be received into the warehouse or is already there pending verification; (c) that the warehouse officer

officer, Mangalore has no responsibility whatever in respect of these casks other than merely allowing them to be rolled into the warehouse and releasing them when required for shipment, noting the facts in his diary for the day; and (d) that the casks are not left in the warehouse for safe custody longer than (2) two days.

The following officers have been in charge of the warehouse since last inspection:--.

(1) M.R.Ry., M.Narayanan Nambiar
(2) " A.K.Kanhu Menon
(3) " N.S.Ramaswami Ayyangar.
(4) " S.N.Nambisan. (continues)

Except for what has been reported above the work of the officers is satisfactory and I observed they have taken a keen interest in their work

3. UDIPI WAREHOUSE. (i) Stock of liquor was taken on 19-6-25 and found to be 3558.2 against a book balance of 3571.9 P.gallons. The wastage of 13.7 P.gallons calls for no remarks.

(ii)(a) Plant and Premises. Generally in fair order, but the following defects were noticed:- (a) The manhole door of Vat No. 5 has large cracks and should be replaced. The two top-planks of this Vat in line with manhole door are bent badly and should be renewed at the earliest opportunity. The discharge cocks of Vats Nos. 4 and 5 require renewal as they are leaking.

(b) The wire-netting of windows of the spirit store, issue and grogged rooms is badly secured by dealwood planking on the inside and the outside. Some of these dealwood planks can easily be prised out leaving a gap about 4½ inches wide between the wooden frame-work and the first iron

iron bar of the window. Besides, the ~~wri~~ wirenetting is found to be insufficient in as much as it does not stretch right across the opening from frame to frame and falls short of the frame by about 2 inches on either side. The attention of the local agent and of the Warehouse Officer has been drawn to these defects which have been ordered to be set right at an early date.

(c) The mud plastering of walls of the grogging room has come off in several places. It should be renewed for a height of 2 ft. and whitewashed. I noticed also that one portion of the room serves as a store for keeping sundry articles for safe custody. I have ordered that the hoops of Vats and piping and some staves of old Vats will be allowed to be kept there and that the rest of the minor articles lying about the place should be removed elsewhere.

(d) The porch in front of the warehouse is a welcome addition. The flooring is of earth and clay and during rainy weather one is liable to slip on it. The local agent has been instructed therefore to put a coat of rough cement plaster over it. Casks should not be rolled in and out of the warehouse through the porch but should be taken to or from the farther end of the verandah over the ramp provided for the purpose. The basement wall on the outside of the building requires chunam plastering here and there.

(iii) Accounts for fortnights ending 15-10-24 and 15-4-25 and the issues for the whole of March 25 were checked and found correct. The orders in para 192~~xxx~~ (1) of Distillery Manual regarding corrections in registers are not fully complied with even here and the attention of the warehouse Officer has been drawn to them. As was observed elsewhere, it was noticed that at this warehouse also a considerable period elapsed before it was decided what to do with grogged water collected some 3 weeks previously from a consignment verified on 21-5-25. As there was no opportunity

to

to use it, the grogged water has finally ddstroyed. Orders have since been issued on the point to all warehouse and Distillery officers, as the Commissioner approved the suggestions made on the subject in his review of the Bezwada inspection report. The wastages, it was noticed show an improvement over those of last year and the present incumbent has been instructed to pay careful attention in the matter of keeping down wastages.

pp 20-21 (9)

(iv) In checking D 34 (a) Register it was observed that cask No.716 which formed one of the 24 casks covered by permit No. B/42-4059 dated 16-4-25 varied as much as 0.5 in B. D. --(Nellikuppam advised 27.0, Udipi found 27.5). Similar differences were also found in Mangalore and the attention of D. O. Nellikuppam is being drawn to same. As per para 157 D.M. a difference of the order is allowable.

(v) The warehouse officer's instruments were tested with the standard ones. The thermometer and the 60 to 80 stem of the five parts hydrometer were found correct. In the case of the 20 to 40 stem the same correction as was found last year has to be applied i.e., 0.2 has to be deducted from the apparent reading of the stem.

128-9 (N)

(vi) The installation of a water-tank for reduction etc. purposes was suggested at my last inspection of the warehouse. Messrs. Parry & Co., were duly addressed on the subject and they are of opinion that the proposal may be dropped as (1) they have no well in the compound (2) the average number of reductions in a month is only 4 and (3) the average quantity of water used for each reduction is 260 gallons and that they do not think there is much to be gained from a revenue point of view should the watertank be installed. I beg to differ. As already pointed out in my previous notes of this warehouse there is a real risk to be run in the absence of a water tank. The number of reduction operations in a month usually vary from 2 to 4 and in the month of May from 7 to 8. The point to be borne in mind is not so much the number of reductions but the principle involved and risk entailed in allowing a pot and hand transfer of water through the manhole to the Vat containing

[* Note: Water may be brought in casks as is done at present and pumped up to a tank which may be installed outside the W.H.]

128-9 (N)

containing strong O.P. liquor. Undoubtedly the safer method is to have a water-tank for conducting reduction. It may not be out of place to mention here that the Commissioner approved the installation of a water-tank at Coimbatore where the reduction operations are considerably less and the liquor to be reduced is of much weaker strength. I would therefore once again urge that the water tank be installed.

(vii) Stores, Stationery etc. Checked and found correct. 200 large, 100 small and 70 Inspector's covers may be returned to circle stores as they are in excess of requirements. The obsolete A 51 forms may be written off the accounts and used for rough work etc. Two (2) D 25 Registers in stock have been ordered to be sent to the Mangalore warehouse as they are not required since issues are made by measurement at this warehouse.

(viii) Second grade Sub-Inspector, M.R.Ry., A. Kunhi Kannu Menon was in charge of the warehouse till 30-6-24 when he was relieved by S.P.T. 3rd grade Sub-Inspector, M.R.Ry., M.Kunhikrishna Panicker who continues. The work of both officers is satisfactory on the whole.

4. Neither of the Inspectors Mangalor or Udipi was able to be present during my inspection of the warehouses, the former has laid up with fever, and the latter had to get out to camp after meeting me.

3.8.25

ASSISTANT COMMISSIONER FOR DISTILLERIES.

Copy of paras 1, 2 & 4 to the Inspector Mangalore circle

1, 3 & 4 Udipi circle

Stock Taking Statement of the Mangalore Warehouse
by the Assistant Commissioner for
Distilleries on 15--6--25.

Vat Nos.	As per book balance.			Stock found.			Wastage P. Gals.	Remarks.
	Bulk.	Strength.	Proof.	Bulk.	Strength.	Proof.		
1.	1013.4	27.6 O.P.	1293.6	1016.9	27.7 O.P.	1298.6	+5.5	
2.	1276.7	26.5 ,,	1615.0	1276.7	26.6 ,,	1616.3	+1.3	
3.	920.1	27.5 ,,	1173.1	917.8	27.5 ,,	1170.2	-2.9	
4.	152.4	35.7 U.P.	98.0	152.4	35.8 U.P.	97.8	-0.2	
5.		EMPTY.			EMPTY.			
6.	699.3	35.3 U.P.	452.4	697.0	35.4 U.P.	450.3	-2.1	
		Total	4631.6		Total	4633.2	+1.6	

A. C. Lamb
3.8.28

ASSISTANT COMMISSIONER FOR
DISTILLERIES.

Stock Taking statement of Distilleries at the
Udipi Warehouse by the Assistant Commissioner
for Distilleries on 19-6-25.

Vat Nos	As per book balance.			Stock found.			Wastage P. Gals.	Remarks.
	Bulk.	Strength.	Proof.	Bulk.	Strength.	Proof.		
1.	352.6	27.6 O.P.	449.9	352.6	27.7 O.P.	450.3	+ 0.4	
2.	1014.1	27.5 ,,	1293.0	1009.6	27.7 ,,	1289.3	— 3.7	
3.	1087.9	26.3 ,,	1374.0	1081.9	26.1 ,,	1364.3	— 9.7	
4.	106.2	35.4 U.P.	68.6	106.2	35.4 U.P.	68.6	Nil.	
5.	593.5	34.9 ,,	386.4	592.5	34.9 ,,	385.7	— 0.7	
		Total	3571.9			3558.2	— 13.7	

3/8/25

ASSISTANT COMMISSIONER FOR
DISTILLERIES.

(COPY) 27

M. R. Ry., M.K.Ramunni Avergal,
Inspector of Excise,
Mangalore Circle.

Mr. N. S. Ramaswami Ayyangar, Renigunta Distillery is requested to explain the following:--

During March a transfer and reduction were conducted in V. 5. The capacity of it is only 524 gallons. But a quantity of 113 grogged water 263.1 gallon of O. P. and 159 gallons of water or 535.1 gallons in all was charged into it and the reduction wastage came to 0.9 percent in proof and 2.0 per cent in bulk.

(Sd.) M.K.Ramunni.
13--6--25.

INSPECTOR.

Mangalore,
11--6--25

28

Resubmitted.

Sir,

Owing to a miscalculation on my part in the proof gallonage of the grogged water this mistake happened. The warehouse clerk too did not notice it at that time. I regret very much for this error and request to be excused.

(Sd) N. S. Ramaswami Ayyangar,
16--6--25.

Distillery Officer,
Renigunta.

Submitted to the A. C. D. in person.

(Sd.) M. K. Ramunni,
23--6--25.
Inspector.

(True Copy)

23/8/25

O.F. 16—5,84,259—17-12-21.(6)

OFFICE NOTE.

SUBJECT Inspection - Mangalore and Udipi Wks - D.C.'s note

From

The D.C.

Register No. 35297/5

Submitted.

12-4-5 CA

para 2(ii & iii m) of the D.C.'s note. It is reported that the walls of the well in the W.H. (Mangalore) Compound is so low that rubbish etc. get into the well and that the pipe end is fixed so close to the bottom of the well that the water drawn through the pipe is found to be slightly cloudy. In view of the questions in the Legislative Council about the complaining about the supply of muddy coloured liquor to the shops in the Kanara Dt., the D.C. may be requested to see that suitable arrangements are made by the Coy. for keeping the well in a clean condition

I will be finishing by 2nd inst.

MS 8/9/25

It is also reported that the tanks have not been cleaned for more than a year while it would that the liquor in it was found cloudy and dirty at the time of the detection. The RED has already informed the both keeper and officer the necessity of keeping the tanks clean. No further action is necessary.

para 2(iii b) The RED brings to notice a grave irregularity committed by the both officer Thiru M.S. Ramaswamy Naicker (now Do Resigned) while carrying out a detection operation in Unit No 5 on 16.3.25. The tank in question was gauged to a capacity of 524 gallons. In the detection operation on 16.3.25 the tank was 273.1 bulk gallons of liquor and 262.0 gallons of water. The total quantity comes up to 535.1 bulk gallons and exceed the gauged capacity by 11.1 gallons. Hence the orders in para 4 of Bp 15) of the excess liquor should be drained away from the tank by way of hit account. The ~~S~~ who

did not do this and in his sampling of the load on 17.3.45 after the reduction, he
p.17 C4 brought into account only 524 gallons,
and did not gauge and prove the extra quantity
the RED points out that consequent
on this faulty procedure, the W.H.O. showed
p.18 C4 an incorrect and higher reduction weight
than was actually the case which benefitted
the W.H. keeper at the expense of Govt.
The W.H.O.'s explanation is on p.28 C4. and
is short. He explains that the mistake
arose owing to a wrong calculation in the
proof gallonage of the drogged water.
This is not to the point. The RED
p.18 C4 suggests that the Officer may be
cautioned. For order.

Letter cautioning the W.H.O. is in case file C4

Letter cautioning the W.H.O. is in case file C4

Replied on case
MS
23/9/45

P.T.O

p 15 CC

Para 2(viii) of the note — Please see the correspondence in (D)

dn 1915 Messrs Parry & Co ~~were~~ promised to take p 14 (A)
on lease either the two houses selected by
the Quartermaster 1/2 a mile away from
the WH for the accomodation of the WHs
Qr — Now reports that neither of these houses p 15 CB
was taken on lease by the Coy, as the owner
of one of the houses was not willing to lease p 16 CA
And as the other house was beyond 1/2 a mile
from the WH. The 1/2 a mile limit was p 12 (D)
fixed as a consequence of the fire accidents
in the Mangalore WH, with a view to enable
the WHs to be near the WH. The p 15-16 CA
present house ~~has~~ taken on lease by the
Coy is reported to be unsuitable
and it is also reported that the lease of this p 15 CA
house which expired on May has not
been renewed the Coy are not willing p 16 CA
either to purchase land for the construction
suitable quarters or to pay anything
higher than Rs 14 as apprentice rent
No suitable houses for renting are p 17 CA
reported to be available within the half
mile limit. The DCD therefore suggests p 18 CA
that the Coy may be directed to
construct quarters for the WHs, or to
hand back for occupation by the WHs
the building in which they have located

their offices, of to secure a suitable house or a permanent site long before vacating any of the accommodation above set, to allow the Govt to secure a suitable building and to pay such differential rent in excess of Rs 6 as may be agreed to by him. Under Rule 21 of the Delhy Estate Rules, if a Govt Estate is situated in a place where suitable quarters for the officers are not available or are not to be hired at reasonable rents the duties of Estate Officer should proceed to the allotment of quarters. The DC's suggestion may be approved and Messrs Pam & Co addressed accordingly.

para 2 (i) of the note. As planned the Govt household Consignment arrived from the Mallikyapur Dock - to the Delhi Estate are as first taken by train to Manipur by three ships by boat. The Coy are

reports to have requested permission to detain
the Consignments for a day or two at the Mayalaw
W/H pending if there is any delay in the
loading arrangements at Mayalaw. The
AED has permitted such detention subject
to the following Conditions :- 1) if the shipping room
is empty at the time the Consignment arrives
and is available for storing the cakes therein;
2) if no inbound Consignment for the Mayalaw W/H
is about to be received into the W/H or is already
there pending evacuation, (3) the W/H has no
responsibility whatever in respect of these Cakes,
other than merely allowing them to be piled into the W/H
and delivering them when required for shipment,
(4) the Cakes should not be kept in the W/H
longer than 2 days. There seems to be no
objection to this procedure provided the Co
assume all the responsibility for any losses
occurring in the Consignment during the period
of its detention in the W/H for which
the AED's action may be approved

85

p23 ca para 3 (vii) of the note (Mr Pilkington) Please see the
AED's note in para 13 m/f 8-9 (N)
It is reported that they are also
p23 ca willing to construct a water tank
in the WH The AED ones again
p24 ca urge the necessity for a water tank
in this WH. For orders whether the
Hon'ble Min may be directed to construct
a water tank in the WH

SW
3/9/25
SW.
8.9.25
8/9/25

26 C.F. 16—5,00,000—28-8-24.

DRAFT FOR APPROVAL.

Enclosures.

Despatch No.

When given to fair copying

Fair-copied by

Fair-copy compared by

When despatched

Office.

Register No. 7352 dated

From

The RED

Letter 454 Dt 29.7.45

Subject.

Inspection - Mangalore and Hospet WHs - RED's notes - To orders passed

THE

Noted orders on note

Pros

Recorded.

H 4-5-46 2 Para 2 (ii) The RED is requested to see that suitable arrangements are made by the Warehousekeeper for keeping the walk in the Mangalore WH clear

H 15/16/46 3 Para 2 (viii) The RED's suggestion is approved. Power will be addressed to make arrangements for the better accomodation of the WHs

4 Para 2 (x) The Commissioner approves of the RED's action

in having granted permission
for keeping in the proffered berth
of the Mangalore W/H the water-borne
Consignments for Koppi W/H pending
their ~~ship~~ onward ~~Subject to the~~
conditions mentioned by them
5 Para 3 (vi) Messrs Parry's p.234
should be directed to erect
a water tank in the Koppi W/H.
6 The A.E.D brings to notice
that on 16.3.25 the W/H Mangalore
W/H, Mr. N.S. Ramaswamy Reyyar p 7 CA
(now Dy Remounts) conducted
a recreation operation in bat No 5
and used 273.1 Bulk gallons of liquor
and 26.2 gallons of water although
the hull gauged Capacity of the bat
was only 5.24 gallons. The total
quantity of liquor and water
used in the operation exceeded
the gauged Capacity of the bat by
11.1 bulk gallons. According to the
orders in para 4 of B/P No 157 of 4/5 1.2.1904 M 15-16(4)
the excess quantity should
be drained away from the bat
and brought into account
The W/H failed to do this
and in his gauging and proving
of the bat on 17.3.25 after recreation
he merely noted the quantity

in terms of the charged Quantity of the last is 524 gallons, even though he found more liquor in the ~~van~~ Van than showed a higher reduction would give than was actually the case ~~which~~ which he reported the Warehouse keeper at the expense of Govt. On being asked to explain the discrepancy the W.K. states that the mistake arose owing to a mistake in the proof gallonage of the flogged water. This explanation is not at all satisfactory ~~to the Board~~. His action in having conducted a reduction in a degree beyond the charged content and ~~caused~~ his omission to bring to account the excess quantity ~~was~~ extremely irregular. He is therefore severely censured and warned to be more careful in future.

It has been brought to the C's notice that the

house in which the WHO Mangaia is at present accommodated is quite unsuitable The attention of Resident Party is drawn to Rule 21 of the Duty of WH Rules and they are requested to make any of the following arrangements for the better accommodation of the WHO as early as possible

1) Constructing quarters in the vicinity of the WH, or

2) Handing back for occupation by the WHO the buildings in which the Dy have located their offices) ~~with WH~~. or

3) Securing a suitable house within ½ a mile of the WH on a permanent or long lease after it has been approved by the DMO

Pending their action in respect of any of the above alternatives they are requested to allow the WHO to select a house for himself in the vicinity of the WH and to pay him such differential

15(K)

40

rent in excess of Rs 6- a
may be accorded to the rate
Conveyance to lands in the
Locality and subject to the
formal approval of the RDO

Dh
15/9/25 - SK 18/9/25.
69/25

To.

The RDO (Gokula)

Mary: M. S. Ramaswamy Aiyangar
D.O. Reigunta
(Rate 6 only)

Messrs Parry & Co
Nara (Nara) only)

DESPATCHED
21 SEP 1925

S/ 41

Petition 6 of Cos Proc 1998 Q/45

- Counsel. Mrs N.R. Ramalswamy
Registrar Do Registrar Disty.

Sd.

Submitted for favour
of making the necessary entry
in the Confidential Card

Received
23/9/98

23/9/98